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5 BUSINESS TAX RETURN BUSINESS OPERATOR/SELF-EMPLOYED PERSON

This form is for business operators and self-employed persons.

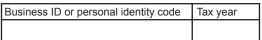
Tax Administration P.O. Box 700 00052 VERO

	1 Personal details and tax year											
	Your name											
	Accounting period (ddmmyyyy–ddmmyyyy) Request for refunction of tax paid on formation provided by (name) Request for refunction for the paid on formation provided by (name)	und oreign orm 70) Tax Tre	eaty should lied	Double-entr bookkeepin Telephone number								
	• • • • • • • • • • • • • • • • • • • •			·								
	2 Calculation of taxable income	Accounting	J	Tax assessment								
	2.1 Business income	€	С	€	С							
	Net sales											
	Grants and subsidies received¹)											
	Other business income											
9	Use of business assets for private purposes, if included in bus											
3049	Private use of a car (specify on page 3, section 6)											
	Private use of goods Other private use											
	Dividends and surplus											
	Dividends from listed companies											
	Taxable portion											
	Dividends from non-listed companies											
	Taxable portion	<u> </u>										
	Surplus from listed co-operatives in Finland and other EU/EEA countries, and in non-EEA countries with which Finland has signed a tax treaty											
	Taxable portion											
	Surplus from non-listed co-operatives in Finland, other EU/EEA countries and non-EEA countries											
	Taxable portion											
t 10	Interest income and other financial income											
c (pag	Relieved write-offs and reserves											
1.202	Other taxable income (off-income-statement)	Other taxable income (off-income-statement)										
20436	OTAL TAXABLE BUSINESS INCOME											
בי ו	2.2 Tax-exempt income in the income statement											

¹⁾ Enter only grants and subsidies accounted for in the income statement.



30492

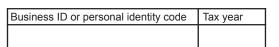




5 BUSINESS TAX RETURN BUSINESS OPERATOR/SELF-EMPLOYED PERSON

	Accounting		Tax assessment						
2.3 Business expenses	Accounting €	С	Tax assessment €	С					
Purchases and changes in inventory									
External services									
Staff expenses				†					
Wages, salaries and fringe benefits				+-					
Pension and other staff expenses									
Depreciation (specify in item 5 or fill in form 62)				 T					
Deductible portion (§ 24, 30-34, 36-41, act on business	tax)								
Entertainment expenses				_					
Deductible portion 50% (§ 8(8), act on business tax)									
Rental expenses									
Other deductible expenses									
Interest expenses									
Deductible portion (interest in item 11 is not deductible)									
Other financial costs									
Increases to reserves				+					
Additional deductions (specify on page 3 in items 9 and 10	0)			+					
Deductible expenses not entered in the accounts	<u>5)</u>			+					
TOTAL DEDUCTIBLE BUSINESS EXPENSES				+					
			<u> </u>						
Non-deductible expenses (none of these can be included in the deductible expenses above) Direct taxes									
Fines and other penalty fees									
Other non-deductible expenses				_					
BUSINESS PROFIT (difference between revenues and ex	nenses is nositive)	+		T					
BUSINESS LOSS (difference between revenues and expe	. , ,	•		+-					
3 Request for deduction of loss from capital income Amount of business loss deductible from capital income	me		€	С					
Joint request by entrepreneur and spouse engaged in busi									
4 Division of business income between spouses Fill in columns 'Entrepreneur' and 'Spouse' if business									
income is divided between spouses.	Entrepreneur		Spouse	$\overline{}$					
Share of net business assets (percentage)		%		%					
Working at point of service (percentage)		%		%					
5 Depreciation on acquisition cost of movable fixed as Fill in the lines below if all your assets consist of moveable have been granted tax relief in the form of high depreciation	fixed assets. If you own other a	assets.		if you					
Undepreciated acquisition cost at start of tax year		1							
Increase during tax year				\top					
Selling prices and insurance indemnities			†						
Depreciation for the tax year				+					
,				+-					
Additional depreciation (§ 32, act on business tax)			 	+					
Undepreciated acquisition cost at end of tax year				1					







5 BUSINESS TAX RETURN **BUSINESS OPERATOR/SELF-EMPLOYED PERSON**

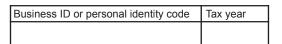
6 Itemisation of costs of passenger vehicles and vans included in fixed assets or leasing agreements	, and other vehicles
partly in private use (not including costs and kilometres of fringe benefit cars)	

_ F	partly in priva	ite use (n	ot inc	iuaii	ng cos	ts and k	liome	tres	or trin	ge benet	it cars	5)							
F	ixed assets ir	nclude	_	_				_	_ pas	senger ca	ar(s) aı	nd	_						
L	passenger	car(s)		van(s)					van(s)				_			s of tran	sport.		
E	Business use			Total expenses (actual expenses +					€			С	Use data is based on driver's log						
F	Private use			depreciation or leasing fee) Expenses on average per km					+				other	clarifi	cation.				
			km	(total expenses divided by									Private use expenses deducted in accounting (page 1).			d in			
	Total kilometres km				Private use as a share of total expenses (private use kilometres multiplied by kilometre expenses on average))							ivate use expenses not deducted accounting.			
				d cash investments as recorded in accounting payers using double-entry bookkeeping.															
Γ						€			С								€		С
	Cash withdraw he calendar ye		9						Cash inve			ring							
	8 Itemisation of use of private residence for business purposes																		
					Area used for own business purposes													ities as a sh expenses	are of
										€			+	С		€			С
			m ²					n ²											
[9 Itemisation of increased living expenses arising from temporary business travel (§ 55.1.1., act on business tax) Transfer total amount of additional deduction to page 2, item 2.3: Business expenses, Additional deductions.																		
	Type of ravel	er of	travorday			/	4 Tot		l maximum amo		5 Dec			ассоц	counting 6 Additional ded			tion ²⁾	
L	ravel travel days					ys	С		€	€ c			€		С			€	С
-	nore than 10 hours			1															
ľ	nore than 6 hours																	-	
	abroad			_															
	Total																		
	I 0 Itemisatio r Fransfer total a													nal d	educt	tions.			
_	Car use data			2 Total kilometres				3 Business											
	driver's log				her arification.					km								km	
	1 Maximum an	amount/km1)			5 Total maximum amo			unt		6 Deducted in acc			ounting			7 Additional deduction ²⁾			
\downarrow	€			c €				С		€ c			С		€		С		
r	11 Calculation negative due to	o cash wi	thdrav	vals f	or priva	ate use) (§18.2	Intere	est exp	oenses re siness tax	lating	to bus	iness	ince	ome s	source		uctible if eq	uity is
ŕ	Filled in by dou	uble-entry	acco	untin	g meth	od users	only.								+		€		С
1	Negative equit	•				`		Ū	,						_				-
1	Add revaluatio			. ,											_				
1	Subtract loss for the accounting period												_						
1	Subtract losses from previous accounting periods not offset by accumulated earnings																		
-	Adjusted negative equity ³⁾ =																		
\$ <u>/</u>		negative			İ		isic int	erest ı	rate +	1%									
╟	₹	<u> </u>	\dashv	С	.,				=				=						
L					Х														1

¹⁾ Tax Administration's decision on tax-exempt travel allowances.
2) Amount of additional deduction is total maximum amount minus amount deducted in accounting.
3) Transfer the amount to page 4, item 12.2. Calculation of assets, Business liabilities, Adjusted negative equity; however, no more than the total amount of business liabilities.



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5 BUSINESS TAX RETURN BUSINESS OPERATOR/SELF-EMPLOYED PERSON

12 Calculation of net worth										
12.1 Business assets		€	С							
Fixed assets Real estate, buildings and struct	ures (fill in form 18B)									
Machinery and equipment										
Fixed-asset securities (fill in form										
Other fixed assets Current assets Goods										
Other current assets										
Financial assets Accounts receivable										
Cash (in hand, no bank deposits)										
Financial-asset securities (fill in f	orm 8B)									
Other financial assets (no bank of										
TOTAL BUSINESS ASSETS										
12.2 Business liabilities										
Current liabilities										
Non-current liabilities										
Subtract adjusted negative equity										
TOTAL BUSINESS LIABILITIES										
12.3 Net worth of the business										
POSITIVE NET WORTH OF THE BUSINESS (positive difference between assets and liabilities)										
NEGATIVE NET WORTH OF THE BUSINESS (negative difference between assets and liabilities)										
13 Type of equity If negative, enter a minus sign (-). Filled in only by double-entry accounting method users.										
Equity, start of year										
Cash withdrawals and cash inves	tments (for private use)									
Profit/loss for the year (as shown by accounting)										
Equity, end of year										
14 Operating reserve (If other types of reserves also exist, itemise all reserves on form 62.)										
Operating reserve for the tax year										
15 Wages paid										
Wages subject to withholding tax paid during the 12 months preceding the end of the tax year										
16 Capital gains for securities and real estate included in fixed assets										
Total capital gains for selling securities and real estate used for business purposes (not including appropriations to reserves for replacement)										
17 Request for division of business income (Otherwise, maximum amount of capital income is 20% of net worth.)										
Request for maximum amount of capital income to be set at 10% Request for jointly taxable income to be fully treated as earned income.										
This is a joint request by the entr	epreneur and spouse.									
Date	Signature	Telephone number								